

KELLEY DRYE & WARREN LLP

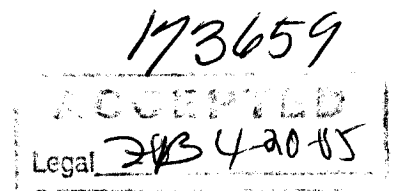
A LIMITED LIABILITY PARTNERSHIP

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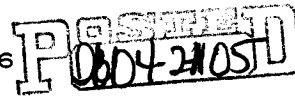
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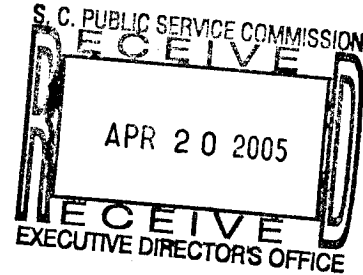
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April 19, 2005



**VIA UPS**

Mr. Bruce Duke  
Deputy Executive Director  
Public Service Commission of South Carolina  
101 Executive Center Drive, Suite 100  
Columbia, SC 29210

Re: Completion of Transaction; Docket Nos. 2004-214-C and 2004-532 <sup>order no.</sup>

Dear Mr. Duke:

On July 28, 2004, XO Long Distance Services, Inc. ("XO Long Distance") and XO Communications Services, Inc. ("XOCS"), by their attorneys, filed an Application regarding an internal corporate reorganization whereby XO Long Distance would merge into another operating subsidiary in South Carolina - XOCS. XOCS would provide service to the existing customers of XO Long Distance in the State of South Carolina. This Application was approved by the Public Service Commission of South Carolina ("Commission") on October 26, 2004.

This letter is to advise the Commission that the transactions that were the subject of the Application have been consummated. XO Long Distance no longer exists as a corporate entity - XOCS now holds the telecommunications authorization in South Carolina and is now serving the former customers of XO Long Distance.

As described in the Application, the corporate reorganization has been transparent to customers as they are currently continuing to receive the same services pursuant to the same rates, terms and conditions. To that end, and in accord with the Commission's October 26, 2004 Order, XOCS has filed a revised tariff with the Commission, which became effective March 18, 2005. Please note that the Commission contact for XO Communications Services, Inc. from this point forward is:

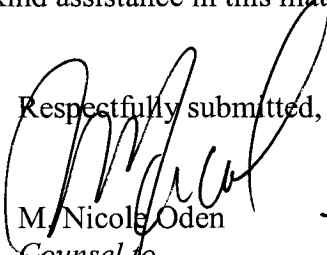
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Mr. Dennis Keschl  
South Carolina Public Utilities Commission  
April 19, 2005  
Page Two

Dana Shaffer  
XO Communications, Inc.  
105 Molloy Street, Suite 300  
Nashville, TN 37201  
Tel: 615-777-7700

Also enclosed is a duplicate, and a self-addressed, postage-paid envelope. Please date-stamp the duplicate and return it in the envelope provided. Should there be any questions regarding this matter, or any further action required, please contact the undersigned at (202) 955-9785. Thank you for your kind assistance in this matter.

Respectfully submitted,

  
M. Nicole Oden  
Counsel to  
XO Communications Services, Inc.